

Office of the-  
Commissioner of State Tax,  
8<sup>th</sup> floor, Vikrikar Bhavan,  
Mazgaon, Mumbai – 400010.

**TRADE CIRCULAR.**

**Sub: Mechanism for redressal of difficulties faced by taxpayers due to technical glitches on the GST portal.**

**Ref: Circular No. 39/13/2018 dated 3<sup>rd</sup> April 2018, issued by the Department of Revenue, Central Board of Indirect Taxes and Customs.**

*No: - JC-MAHAVIKAS/GST/IT Grievance Redressal/B- 8 6 Mumbai Dt 17th April 2018*

***Trade Circular No. 13T of 2018***

**Background and scope**

1. Department of Revenue, Government of India vide a circular No. 39/13/2018 dated 3rd April 2018 has put in place an IT –Grievance Redressal Mechanism to address the difficulties faced by a section of taxpayers owing to technical glitches on the GST portal and the relief that needs to be given to them.
2. It has been decided that GST Implementation Committee (GIC) shall act as the IT Grievance Redressal Committee which shall approve and recommend to GSTN the steps to be taken for redressal of grievances in a cases where an IT related glitch has been identified as the reason for failure of a class of taxpayer in filing of a return or a form within the time limit prescribed in the law and there are collateral evidences available to establish that the taxpayer has made bonafide attempt to comply with the process of filing of form or return.


### **Mechanism for redressal.**

As you are aware, the suppliers are allocated between the State Tax Department and the Central Tax Department. A nodal officer has been allocated to every taxpayer who have allocated to the Maharashtra State Tax Department. Therefore, to streamline the procedure of IT-Grievance redressal, a taxpayer, who could not comply for any submission on the GST portal due to technical **glitches** is required to make an application to his Nodal Officer in format prescribed as **Annexure 1** through Physical application or by mail (Details of the Nodal officer for tax payer is available on [www.mahagst.gov.in](http://www.mahagst.gov.in)). Taxpayer shall file separate application for Grievances in respect of individual issue. The said application shall be accompanied by necessary evidences to establish that a bona fide attempt, to comply with the due process of law, was made by the taxpayer. The evidences may include either

- (i) screen-shots of the system taken on-or before due date,
- (ii) Correspondence made with GST helpdesk i.e. email copy or GST helpdesk ticket number,
- (iii) copies of communication made with Nodal Officer on or before due date.
- (iv) Any other information / document


1. In respect of the issues related to TRAN-1 Taxpayers are informed to make submission in respect of grievances relating to inability in filing TRAN-1 on or before the 23<sup>rd</sup> April 2018 to nodal officers.
2. The Nodal Officer shall verify the application and the evidence submitted by taxpayers and forward observations / recommendations in prescribed format to the appropriate authority as may be declared for IT redressal.
3. The Tax payer having any grievances in respect of the application for redressal made to nodal officer may apply to respective locational or Divisional Supervisory authority.

4. However, facility under this mechanism shall not be available to the cases where non-compliances are due to the reasons other than technical glitches like non-availability of internet, problem of individual taxpayer or any other localized problem. If the issue/problem is due to some legal/procedural reason the same is not come into ambit of IT Grievance Redressal Mechanism.



**(Rajiv Jalota)**  
**Commissioner of State Tax,**  
**Maharashtra State**

No: - JC-MAHAVIKAS/GST/IT Grievance Redressal/Mumbai Dt: B-86 DT: 17/04/18  
Trade Circular 13 T of 2018



**(H.V. NIKAM)**  
**Joint Commissioner of State Tax,**  
**Mahavikas**

**ANNEXURE-1**

**Application for Redressal of difficulties faced due to technical glitches on the GST portal**

Sr No	Particulars	Details
1	GSTIN / <u>PID</u> Number of the Taxpayer	
2	Registration number of earlier Act ( In case of Migrated dealers )	
3	Legal name of the Taxpayer	
4	Email of the authorized signatory for communication	
5	Phone no of the authorized signatory for communication	
6	Category of the functionality where difficulty was faced. ( For e. g . <u>Migration</u> / GSTR 3B/ TRAN 1/TRAN 2/REG 01.... etc.)	
7	Description of issue/problem in detail	
8	When did the taxpayer first attempt to file return/form?	dd/mm/yyyy
9	Nature of error noticed in first filing ( attach screen shots and other evidences like emails sent)	
10	Details of subsequent attempts of filing (chronologically)( enclose evidences)	
11	Nature of the errors/ message received while attempting to file subsequently (attach screen shots and other evidences)	
12	Details communication of the problem to the GST Helpdesk and /or on Self- Service Grievance Redress Portal .	
	a. Date of communication	
	b. Service Request/ticket numbers.	
	c. Communication received from GST Helpdesk and /or on Self- Service Grievance Redress Portal. ( If yes provide evidences in support of the same )	Yes/ No

Place:-

Date :-

**Name and Signature of authorized signatory**